

INVOICE/FINANCING REQUEST INSTRUCTIONS
FOR NIH COST-REIMBURSEMENT TYPE CONTRACTS

General: The Contractor shall submit claims for reimbursement in the manner and format described herein and as illustrated in the sample invoice/financing request.

Format: Standard Form 1034, Public Voucher for Purchases and Services Other Than Personal; and Standard Form 1035, Public Voucher for Purchases and Services Other Than Personal--Continuation Sheet, or reproduced copies of such forms marked ORIGINAL should be used to submit claims for reimbursement. In lieu of SF-1034 and SF-1035, claims may be submitted on Form HHS-646, Financial Report of Individual Project/Contract, or on the payee's letterhead or self-designed form provided that it contains the information shown on the sample invoice/financing request.

Number of Copies: As indicated in the Invoice Submission/Contract Financing Request clause in the contract.

Frequency: Invoices/financing requests submitted in accordance with the payment clause shall be submitted monthly unless otherwise authorized by the Contracting Officer.

Cost Incurrence Period: Costs incurred must be within the contract performance period or covered by precontract cost provisions.

Billing of Costs Incurred: If billed costs include: (1) Costs of a prior billing period, but not previously billed, or (2) costs incurred during the contract period and claimed after the contract period has expired, the amount and month(s) in which such costs were incurred shall be cited.

Contractor's Fiscal Year: Invoices/financing requests shall be prepared in such a manner that costs claimed can be identified with the Contractor's fiscal year.

Currency: All NIH contracts are expressed in United States dollars. Where expenditures are made in a currency other than United States dollars, billings on the contract shall be expressed, and reimbursement by the United States Government shall be made, in that other currency at amounts coincident with actual costs incurred. Currency fluctuations may not be a basis of gain or loss to the Contractor. Notwithstanding the above, the total of all invoices paid under this contract may not exceed the United States dollars authorized.

Costs Requiring Prior Approval: Costs requiring the Contracting Officer's approval which are not set forth in an advance understanding in the contract shall be so identified and reference the Contracting Officer's Authorization (COA) number.

Invoice/Financing Request Identification: Each invoice/financing request shall be identified as either:

- (a) Cost Reimbursable - Financing Request: These are interim payment requests submitted during the contract performance period.
- (b) Completion/Final Invoice: The completion invoice is a final invoice which is submitted promptly upon completion of the work, but no later than one year from the contract completion date. The completion invoice should be submitted when all costs (except for finalization of indirect cost rates) have been assigned to the contract and all performance provisions have been completed. A revised final invoice may be required after the amounts owed have been settled between the Government and the Contractor (e.g., final indirect cost rates and resolution of all suspensions and audit exceptions).

Preparation and Itemization of the Invoice/Financing Request: The Contractor shall furnish the information set forth in the explanatory notes below. These notes are keyed to the entries of the sample invoice/financing request.

- (a) Paying Office and Address: The paying office and address, identified in the Invoice Submission/Contract Financing Request clause of the contract, shall be entered on all copies of the invoice/financing request.
- (b) Invoice/Financing Request Number: Insert the appropriate serial number of the invoice/financing request.
- (c) Date of Invoice/Financing Request: Insert the date of the invoice/financing request is prepared.
- (d) Contract Number and Date: Insert the contract number and the date of the contract.
- (e) Payee's Name and Address: Show the Contractor's name (as it appears in the contract), correct address, and the title and phone number of the responsible official to whom payment is to be sent. When an approved assignment has been made by the Contractor, or a different payee has been designated, then insert the name and address of the payee instead of the Contractor.
- (f) Contract Amount: Insert the total estimated cost of the contract, exclusive of fixed-fee. For incrementally funded contracts, enter the amount currently obligated and available for payment.
- (g) Fixed-Fee: Insert the total fixed-fee (where applicable).

- (h) Billing Period: Insert the beginning and ending dates (day, month, and year of the period in which costs were incurred and for which reimbursement is claimed.
- (i) Amount Billed for Current Period: Insert the amount billed for the major cost elements, adjustment and adjusted amounts for the period.
- (j) Cumulative Amount from Inception to Date of this Billing: Insert the cumulative amounts billed for the major cost elements and adjusted amounts claimed during this contract.
- (k) Direct Costs: Insert the major cost elements. For each element, consider the application of the paragraph entitled Costs Requiring Prior Approval on page 1 of these instructions.
- (1) Direct Labor: This consists of salaries and wages paid (or accrued for direct performance of the contract.
- (2) Fringe Benefits: This represents fringe benefits applicable to direct labor and billed as a direct cost. Fringe benefits included in indirect costs should not be identified here.
- (3) Nonexpendable Equipment: This category of cost includes permanent research equipment and general purpose equipment having a unit acquisition cost of \$1,000 or more and having an expected service life of more than two years. Show permanent research equipment separate from general purpose equipment. Prepare and attach Form HHS-565 in accordance with the following instructions:

List each item for which reimbursement is requested. A reference shall be made to the following (as applicable):

- (A) The item number for the specific piece of equipment listed in the Property Schedule;
- (B) The Contracting Officer's Authorization letter and number, if the equipment is not covered by the Property Schedule, or;
- (C) Be preceded by an asterisk (*) if the equipment is below the approval level.

Further itemization of invoices/financing requests shall only be required for items having specific limitations set forth in the contract.

- (4) Materials and Supplies: This category includes equipment with unit costs of less than \$500 or an expected service life of two years or less, and consumable material and supplies regardless of amount.
- (5) Premium Pay: This is remuneration in excess of the basic hourly rate.
- (6) Consultant Fee: Fees paid to consultants. Identify consultant by name or category as set forth in the contract's advance understanding or in the COA letter, as well as the effort (i.e., number of hours, days, etc.) and rate being billed.
- (7) Travel: Domestic travel is travel within the United States, its territories, possessions and Canada for Contractors located there; otherwise it is the Contractor's own country. It should be billed separately from foreign travel.
- (8) Subcontract Costs: List subcontractor(s) by name and amount billed.
- (9) Other: List all other direct costs in total unless exceeding \$1,000 in amount. If over \$1,000, list cost elements and dollar amount separately. If the contract contains restrictions on any cost element, that cost element should be listed separately.
- (l) Cost of Money (COM): Cite the COM factor and base in effect during the time the cost was incurred and for which reimbursement is claimed.
- (m) Indirect Costs--Overhead: Cite the formula (rate and base) in effect during the time the cost was incurred and for which reimbursement is claimed. If special rate is being used; e.g., off-site, then so specify.
- (n) Fixed-Fee: If the contract provides for a fixed-fee, it must be claimed as provided for by the contract. Cite the formula or method of computation.
- (o) Total Amounts Claimed: Insert the total amounts claimed for the current and cumulative periods.
- (p) Adjustments: This includes amounts conceded by the Contractor, outstanding suspensions and disapprovals subject to appeal.
- (q) Grand Totals

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(a) Payor's Name and Address NATIONAL INSTITUTES OF HEALTH Division of Financial Management Contracts Section, FAAB Building 31, Room B1B05A Bethesda, Maryland 20892	(b) Invoice/Financing Request No. _____ (c) Date Voucher Prepared _____ (d) Contract No. and Date _____ (f) Total Est. Cost of Contract _____ (g) Total Fixed-Fee _____
(e) Payee's Name and Address ABC CORPORATION 100 Main Street Attention: <u>Name, Title and Phone</u> <u>Number of Official to</u> <u>Whom Payment is Sent</u>	

(h) This invoice/financing request represents reimbursable costs from August 1, 1982 through August 31, 1982

	(i) Amount Billed for Current Period	(j) Cumulative Amount From Inception to Date of this Billing
(k) Direct Costs	\$ 3,400	\$ 6,800
(1) Direct Labor	600	1,200
(2) Fringe Benefits		
(3) Nonexpendable Equipment (Attach Form HHS-565)		
Permanent Research	3,000	8,000
General Purpose	2,000	
(4) Materials and Supplies	2,000	4,000
(5) Premium Pay	100	150
(6) Consultant Fee Dr. Jones/1 day @ 100 (COA #3)	100	100
(7) Travel -- (Domestic)	200	200
(Foreign)	200	200
(8) Subcontract Cost	0	0
(9) Other	0	0
Total Direct Costs	\$11,600	\$20,650
(l) Cost of Money (Factor) of (Approp. Base)	2,400	3,600
(m) Indirect Costs - Overhead % of Direct Labor or Other Base (Formula)	4,000	6,000
(n) Fixed-Fee Earned (Formula)	700	1,400
(o) Total Amount Claimed	\$18,700	\$31,650
(p) Adjustments Outstanding Suspensions		
(q) Grand Totals	\$18,700	\$29,950

"I certify that all payments requested are for appropriate purposes and in accordance with the contract."

_____ (Name of Official)	_____ (Title)
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